

REMARKS

The Office Action Summary in the Office Action dated February 19, 2010, does not examine all the pending claims, nor does it correctly list that it is responsive to Applicants' communication of November 30, 2009 (which is of record and viewable in the electronic file wrapper). On the other hand, the Office Action states on page 9 that "arguments and declaration filed November 30, 2009 have been fully considered."

Applicants respectfully request a new Office Action with an explanation of the rejection of claim 27. Claim 27 has been rewritten in independent form as claim 28.

Claim 21 has been amended to highlight that Parikh paragraphs 55 and 56 relate to conventional techniques for tablet formation, not additionally agglomerating as claimed. Parikh et al. teach taste masked particles containing a core and a taste masking coating that optionally contains a surfactant (*paragraph 0041*). The taste masking coating is applied to the core in the form of a solution (*paragraph 0043*). The taste masking coating can be overcoated with a texture masking coating layer, also in the form of a liquid solution (*paragraphs 0045 – 0050*, in particular paragraph 50, line 8 from the bottom). The coated particles can be processed to tablets by conventional direct compression, dry granulation or wet granulation techniques (*paragraph 56*).

Dated: May 19, 2010

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